

State of South Dakota

EIGHTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2014

816V0181

SENATE BILL NO. 117

Introduced by: Senators Maher, Bradford, Novstrup (Al), and Welke and Representatives Hajek, Feickert, Novstrup (David), Peterson, Tulson, and Wismer

1 FOR AN ACT ENTITLED, An Act to establish a county highway capital improvement fund
2 and to levy a capital improvement property tax for county highways, secondary roads,
3 bridges, and culverts.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. The board of county commissioners may establish a highway capital improvement
6 fund for the purpose of constructing, reconstructing, repairing, and maintaining highways, roads,
7 bridges, and culverts under the jurisdiction of the board of county commissioners.

8 Section 2. The board of county commissioners may authorize an annual property tax levy
9 not to exceed one dollar per thousand dollars of the taxable valuation of the county for the
10 highway capital improvement fund for projects and purposes as defined in section 1 of this Act.
11 The capital improvement tax levy authorized by this section is in addition to the levies
12 authorized in §§ 7-25-1, 10-12-13, 10-12-21, and 31-12-27. Any tax levy imposed pursuant to
13 this section is exempt from the tax limitations imposed on a county pursuant to chapter 10-13.

